



# NORTH DAKOTA OFFICE OF THE STATE AUDITOR

*State Auditor Joshua C. Gallion*

## 2024 Annual Financial Report of **Lehr Fire Protection District**



# TABLE OF CONTENTS

## INTRODUCTION

Basic Review Summary ..... 1

## REPORT

Annual Financial Report ..... 2

Comments ..... 3

# HAVE QUESTIONS? ASK US.

## NORTH DAKOTA STATE AUDITOR’S OFFICE

600 E. Boulevard Ave. Dept 117  
Bismarck, North Dakota 58505

- 701-328-2241
- NDSAO@nd.gov
- ND.gov/Auditor
- Facebook.com/NDStateAuditor
- Linkedin.com/company/NDStateAuditor
- Youtube.com/@NDStateAuditor

## OFFICE OF GOOD GOVERNMENT

Free resources and support for local  
governments across North Dakota.

- ND.gov/Auditor/Office-Good-Government



**NORTH DAKOTA OFFICE OF THE STATE AUDITOR**

State Capitol  
600 E. Boulevard Ave. Dept. 117  
Bismarck, ND 58505

[www.nd.gov/auditor](http://www.nd.gov/auditor)

[ndsao@nd.gov](mailto:ndsao@nd.gov)

## Basic Review Summary

We have reviewed the cash basis Annual Financial Report for Lehr Fire Protection District for the year ended 2024. This review was done under the authority of North Dakota Century Code 54-10-14. These reviews are limited in scope and are not completed under the Auditing or Attestation standards issued by the American Institute of Certified Public Accountants.

This review was limited to verifying the following:

- Fund balances submitted on the Annual Financial Report agreed to the balances held at the bank.
- Long-term debt reported agrees to debt statements.
- Required fund breakouts are reported.

During the basic review, we identified that bank balances did agree to total balances reported on the Annual Financial Report.

Additional procedures for the bank balances were completed. We received a listing of outstanding checks and deposits at the year end. These were verified with accounting records to ensure they were an outstanding item that would impact the Annual Financial Report.

Any comments from the Basic Review are included at the back of the report.

North Dakota State Auditor's Office  
Bismarck, North Dakota  
September 4, 2025



	<u>General Fund</u>	<u>Total Funds</u>
<b>Receipts</b>		
General Property Taxes	\$ 14,797	\$ 14,797
Total Taxes	<u>14,797</u>	<u>14,797</u>
Charitable Gaming And Fundraising	15,000	15,000
Insurance Proceeds	6,378	6,378
All Other Miscellaneous Receipts	<u>9,000</u>	<u>9,000</u>
Total Miscellaneous Receipts	<u>30,378</u>	<u>30,378</u>
Total Receipts	<u>\$ 45,175</u>	<u>\$ 45,175</u>
<b>Disbursements</b>		
Payroll And Benefits	\$ 2,280	\$ 2,280
Professional Development	3,175	3,175
Rent	72	72
Other Operating	<u>681</u>	<u>681</u>
Total Personnel And Administrative	<u>6,208</u>	<u>6,208</u>
Equipment	48,700	48,700
Repairs And Maintenance	<u>28,297</u>	<u>28,297</u>
Total Capital And Infrastructure	<u>76,998</u>	<u>76,998</u>
Fire Protection	<u>972</u>	<u>972</u>
Total Functional	<u>972</u>	<u>972</u>
Total Disbursements	<u>\$ 84,178</u>	<u>\$ 84,178</u>
Beginning Fund Balance	\$ 42,397	\$ 42,397
Current Year Activity	<u>(39,003)</u>	<u>(39,003)</u>
Ending Fund Balance	<u>\$ 3,394</u>	<u>\$ 3,394</u>



# Comments Letter

No comments to report.



Office of the  
State Auditor

NORTH DAKOTA STATE AUDITOR  
JOSHUA C. GALLION

**NORTH DAKOTA STATE AUDITOR'S OFFICE**

600 E. Boulevard Ave. Dept. 117 | Bismarck, North Dakota 58505

 [ND.gov/Auditor](https://nd.gov/Auditor)

 [NDSAO@nd.gov](mailto:NDSAO@nd.gov)

 701-328-2241

 [Facebook.com/NDStateAuditor](https://Facebook.com/NDStateAuditor)

 [YouTube.com/@NDStateAuditor](https://YouTube.com/@NDStateAuditor)

 [Linkedin.com/company/NDStateAuditor](https://Linkedin.com/company/NDStateAuditor)